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JUL 25 2008

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of: **Yasushi Obata, et al.**

Group Art Unit: **2615**

Serial No.: **10/523,402**

Examiner: **Joseph Saunders**

Filed: **February 3, 2005**

P.T.O. Confirmation No.: **6229**

Docket: **050045**

Date: **July 25, 2008**

For: **AUDIO RECORDING DEVICE**

AMENDMENT and PETITION

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

This paper is in response to the Office Action dated March 28, 2008, extended to July 28 by a one-month Petition for Extension of Time. Please consider this paper a petition for an appropriate extension of time. Please charge any fees needed for such an extension of time, and any other fees which may be due with respect to this paper, to **Deposit Account No. 01-2340.**

Please amend the above-identified application as follows:

Amendments to the Claims begin on page 2 of this paper.

Remarks/Arguments begin on page 6 of this paper.